

EXHIBIT E

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January 10, 2008

BY FAX

Frank Gelat, President
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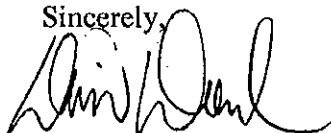
Re: *Universal Music - MGB NA LLC v. Killersound, Inc.*, No. 07 Civ. 8353
(NRB) (S.D.N.Y.) (Our Ref.: UNMU USA TC 07/09178)

Dear Mr. Gelat:

We are writing in response to your letter dated December 26, 2007, in which you provide two proposals for a settlement of this action. Your settlement proposals are not acceptable to our client. We will provide a counteroffer in a separate letter that is addressed to you but not sent to the Court. Consistent with Federal Rule of Evidence 408, we ask that in the future you refrain from sending the Court copies of communications that embody or reveal the parties' respective proposals for settlement. We ask this to ensure that such communications are not used for improper purposes, such as to attempt to curry favor with the Court.

To give you time to consider our client's counteroffer, we hereby agree to extend your company's time to answer the Complaint until **January 21, 2007**. Should the parties fail to resolve this matter before that date, we will not be inclined to grant any further extensions absent an emergency.

Sincerely,



David Donahue

cc: The Honorable Naomi Reice Buchwald (by Fax)